TEXAS COUNCIL FOR DEVELOPMENTAL DISABILITIES

INTERNAL AUDIT REPORT OVER WEBSITE MAINTENANCE

REPORT DATE: JUNE 21, 2016

ISSUED: JULY 15, 2016

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The Audit Committee
Texas Council for Developmental Disabilities
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This report presents the results of the internal audit procedures performed for the Texas Council for Developmental Disabilities (the Council) during the period May 17, 2016 through June 21, 2016 relating to the Council's website maintenance process.

The objectives of this internal audit were to evaluate the design and effectiveness of TCDD's website maintenance process. The objectives were organized as follows:

A. Determine whether internal controls in the Website Maintenance process are designed to ensure that consistent processes are implemented for content management, reporting, and accessibility.
B. Ensure that selected controls in the Website Maintenance process are operating efficiently, effectively and resulting in accurate information.

To accomplish these objectives, we conducted interviews with key personnel responsible for the website maintenance process. We also reviewed documentation and performed specific testing procedures to assess controls. Procedures were performed at the Texas Council for Developmental Disabilities offices and were completed on June 21, 2016.

The following report summarizes the findings identified, risks to the organization, recommendations for improvement and management's responses.

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Austin, Texas
July 15, 2016

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BACKGROUND

The Texas Council for Developmental Disabilities (TCDD) helps people with developmental disabilities achieve their potential for independence, productivity and integration into their communities by working to develop a comprehensive system of service and support in Texas. The mission of the Texas Council for Developmental Disabilities is to create change so that all people with disabilities are fully included in their communities and exercise control over their own lives.

TCDD's website is the Council's primary tool for sharing information with those affected by developmental disabilities, Texas lawmakers, TCDD grant recipients, and the general public. The website is hosted by MIS Sciences Corp, however internally is managed and maintained by TCDD staff. TCDD's Communications Director and Webmaster are the two personnel responsible for maintaining the website, which consists of three sections: Public, Council, and Grantee.

The Public section of the website is designed to provide information to the general public and communicate the public policy initiatives of TCDD. It includes information such as TCDD's mission, guiding principles, blog posts, state plan, Annual Report, grant projects, and public policy initiatives.

The Council section of the website is designed to provide access to Council-specific information such as Council materials and minutes, Council reports and Council member contact information. Access to the Council site is limited to Council members, their staff, and TCDD staff.

The Grantee section of the website contains information for TCDD grant recipients such as news, setup instructions, and updates, TCDD's logo for grantee use, grant manual and grant forms, instructions on electronic signature and outcome measure submittal instructions, and grant related links.

Content updates to all sections of the website are managed by the Communications Director and the Webmaster. Designated members of management review and approve changes based on an authority matrix to ensure that the content meets TCDD style guidelines and contains complete and accurate information. These reviews are documented through the completion of blog post worksheets and the ticketing tool, Trello. To ensure accessibility for those who are developmentally disabled, the Webmaster performs various tests to verify that changes to the content are accessible to screen readers. This includes the HTML or text on the website, the print version of blog posts, and any graphics posted to the website. Additionally, the Webmaster performs a daily monitoring of the website for broken links. The Webmaster uses a tool to identify potentially broken links. Issues with broken links are investigated and resolved using the ticketing system.

The TCDD website utilizes software components that add features, such as monitoring for broken links, to their basic website software platform (plugins). These plugins are updated by Communications Director and the Webmaster and are documented in Trello. However, patches and updates to the website platform are not applied to the website due to the fact that a test environment has not been established to evaluate the patches and updates prior to publishing.

In addition to hosting the website, MIS Sciences Corporation is responsible for providing website statistics, monitoring website security and connectivity, and backing up data. The Webmaster also uses various third party tools to track website performance and identify the most-viewed content.

TCDD made a total of 68 changes to the website content for the period of October 1, 2014 through March 31, 2016. Out of 68 changes, 39 were related to TCDD blog posts. Additionally, 107 updates to website plugins were applied for the same time period.

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AUDIT OBJECTIVE AND SCOPE

The audit focused on the Website Maintenance processes in place at the Texas Council for Developmental Disabilities (TCDD). We reviewed the procedures for appropriate risk and regulatory coverage and compliance to ensure efficient and effective processes. Key functions and sub-processes within the Website Maintenance function reviewed included:

- Content Management
- Reporting
- Accessibility

We evaluated the processes to determine whether controls are in place to ensure that Website Maintenance processes are efficient and effective, content is accurately reviewed and posted, patches and updates are appropriately monitored and applied, and access to website segments is appropriate.

Our procedures were designed to ensure relevant risks are covered and verify the following:

Content Management
- Website content is appropriately reviewed and approved prior to posting
- Access to modify web content is appropriately restricted
- Style standards and guidelines of TCDD are followed for posted content
- Website errors or broken links are monitored and identified
- Change management procedures, including testing and code review, and followed prior to applying patches and updates
- Website administrators are appropriately trained
- Website security protocols and procedures are in place
- Website security is monitored and potential breaches are identified and resolved timely
- Requests for user access are tracked and approved
- Hardware and software updates are researched and evaluated prior to implementation

Reporting
- Council reports and packets are posted timely and appropriately
- Council communications are updated and posted timely
- External posting requirements are monitored to ensure compliance
- Third-party information published on the website is monitored and validated to ensure accuracy and data integrity

Accessibility
- Content is reviewed to ensure accessibility for screen readers
- Key performance indicators related to website accessibility and availability are identified and monitored
- Website stability and downtime is monitored
- Third-party providers are monitored for website and service-level compliance
- SOC reports are reviewed and appropriate compensating controls are implemented

The objectives of this internal audit were as follows:

A. Determine whether internal controls in the Website Maintenance process are designed to ensure that consistent processes are implemented for content management, reporting, and accessibility.
B. Ensure that selected controls in the Website Maintenance process are operating efficiently, effectively and resulting in accurate information.

Our procedures included interviewing key personnel responsible for the Website Maintenance process to gain an understanding of the current processes in place, examining existing documentation, evaluating the internal controls over the process, and testing the effectiveness of the controls in place. We evaluated the existing policies, procedures and processes in their current state. Our coverage period was from October 1, 2014 through March 31, 2016.

EXECUTIVE SUMMARY

Through our interviews, evaluation of internal control design and testing of transactions we identified six findings. The listing of findings include those items that have been identified and are considered to be non-compliance issues with documented TCDD policies and procedures, rules and regulations required by law, or where there is a lack of procedures or internal controls in place to cover risks to TCDD. These issues could have financial or operational implications.

A summary of our results, by audit objective, is provided in the table below.   *See the Appendix for an overview of the Assessment and Risk Ratings.*

OVERALL ASSESSMENT	SATISFACTORY

SCOPE AREA	RESULT	RATING
Objective A: Determine whether internal controls in the Website Maintenance process are designed to ensure that consistent processes are implemented for content management, reporting, and accessibility.	We identified 20 controls in place over the web maintenance process. There are opportunities to improve the process and control environment, including: • Track content changes • Implement individual logins for all users and periodically review user rights • Log, test and approve software updates • Review links to third-party sites • Review accessibility testing • Monitor compliance with website administration contract	**SATISFACTORY**
Objective B: Ensure that selected controls in the Website Maintenance processes are operating efficiently, effectively and resulting in accurate information.	Controls in place were generally operating as designed. We identified the following opportunities for improvement: • Track content changes • Implement individual logins for all users and periodically review user rights • Monitor compliance with website administration contract	**SATISFACTORY**

Other opportunities for improvement were identified through our interviews, evaluation of internal control design, and transactional testing. These observations include those items that are not considered to be non-compliance issues with documented agency policies and procedures. These are considered process improvement observations and the intent for the recommendations are to strengthen current agency processes and controls. These observations were provided to management separately.

CONCLUSION

Based on our evaluation, the Website Maintenance function has procedures and controls in place to conduct effective management of the significant process activities within TCDD. However, we identified several opportunities to improve the processes and effectiveness of the controls within the Website Maintenance process.

Most significantly, TCDD should define the types of website content changes to separate and classify the changes that are impactful to the agency's website. The classification of the change, based on its impact, should determine the level of documented approvals necessary to publish the update. TCDD should implement access administration procedures including the documented approval of user access permissions, the assignment of unique user IDs to each TCDD employee and Council member who required access, the periodic review of user access rights for all users, and the deactivation of user ID's when an employee or Council member separates form the agency. TCDD should also continue to develop a testing environment to evaluate software updates and patches prior to publishing them to the live website.

Additionally, due to the importance of the accessibility of the website content, TCDD should standardize procedures to document the performance of accessibility testing and ensure that the testing is properly reviewed and approved by the Communications Director. The agency should also document the review and approval of all external links prior to posting them to the website. Finally, TCDD should ensure that MIS Sciences Corporation is in compliance with the website hosting contract. The agency should require MIS to provide regular reports to demonstrate their compliance.

Follow-up procedures will be performed in Fiscal Year 2017 to evaluate the effectiveness of remediation efforts taken to address the findings identified.

DETAILED PROCEDURES PERFORMED, FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSE

DETAILED PROCEDURES PERFORMED, FINDINGS, RECOMMENDATIONS
AND MANAGEMENT RESPONSE

Our procedures included interviewing key personnel responsible for the website maintenance process to gain an understanding of the current processes in place, examining existing documentation, evaluating the internal controls over the process, and testing the effectiveness of the controls in place. We evaluated the existing policies, procedures and processes in their current state.

Objective A: Design of Internal Controls

Determine whether internal controls in the Website Maintenance process are designed to ensure that consistent processes are implemented for content management, reporting, and accessibility.

1. **Procedures Performed:** We gained an understanding of the current website maintenance processes by conducting interviews with key personnel; reviewing existing procedures, standardized forms and documents used by TCDD's personnel; and assessing TCDD's administrative rules to identify key controls. We examined the following sub-processes:

    o   Content Management
    o   Reporting
    o   Accessibility

    We evaluated the controls identified against expected controls to determine whether the identified reoccurring content management procedures and internal controls are sufficiently designed to mitigate the critical risks associated with the Website Maintenance process. We identified any unacceptable risk exposures due to gaps in the existing control structure as well as opportunities to strengthen the effectiveness and efficiency of the existing procedures.

    Results: We identified 20 controls in place over the significant activities within the Website Maintenance function. We identified six findings where improvements in the processes, polices, and procedures can be made.

Texas Council for Developmental Disabilities – Website Maintenance Control Design Evaluation		
Sub-process	**Identified Key Controls**	**Findings/ Observations**
Content Management	11	Finding 1 Finding 2 Finding 3
Reporting	6	Finding 4
Accessibility	3	Finding 5 Finding 6
Totals	**20**	

Finding 1 – **MODERATE** **– Tracking Content Changes:** TCDD does not have a standard process in place to log, track, and document approval for all content changes to its website. All changes must be approved by the Communications Director and the designated Content Approver, according to TCDD's authority matrix, prior to posting. Currently, TCDD staff use different methods to track, log and document approval of changes to the agency's website including Blog Post Worksheets, Trello cards and emails. However, TCDD does not have a standard process to track all website content changes in a single, centralized system. We identified a total of 68 content changes (24 changes were documented using the Blog Post Worksheet, 38 changes were documented using Trello cards, and six were not documented with either method) for the period of October 1, 2014 through March 31, 2016.

Change Category	Trello Card	Blog Post Worksheet	Not Documented	Total
Blog Post Activation/ Deactivation	9	24	6	39
Other Change	29	0	0	29
Total	**38**	**24**	**6**	**68**

o   For six of the 68 content changes tested, TCDD was unable to provide any supporting documentation to demonstrate that content changes were properly logged, monitored, reviewed to ensure the content is in compliance with TCDD's style guidelines and standards, reviewed to ensure the content was accessible to screen readers, and approved.

o   For 32 of the 68 content changes, there was no evidence of the Communication Director's approval of the content change. The Communications Director creates the Blog Post Worksheet or Article Worksheet once the appropriate department's Director has approved the content change. However, there is no formal documentation of the Department Director's or the Communications Director's approval of the content change.

o   For another 32 of the 68, there was no evidence that the posted content was reviewed to ensure the posted content followed the style standards and guidelines of TCDD. The Communications Director performs a thorough edit of all content prior to posting to ensure that the content follows the style standards and guidance of TCDD prior to the content being posted to the website. However, the review is not formally documented.

Recommendation: TCDD should define the types of changes to separate and classify the changes that are impactful to the agency's website. The classification of the change, based on its impact, would determine the level of documented approvals necessary to publish the update. TCDD could utilize their existing Trello system to log, track and document the necessary approvals of changes to the agency's website. To ensure that all changes and approvals to the website content are properly tracked, TCDD could create a Trello card for each content change. This process is already used for changes to some website changes. Each Trello card should include a record of approval by appropriate TCDD staff and items reviewed (appropriateness of content, plain style, communication through other media outlets, etc.). Alternately, all website content change approvals could be documented using a separate checklist, stored in a central file repository or in another change management system. TCDD should also consider whether CMS has the capability to automatically log all website changes.

TCDD Management Response: Management agrees with this finding and recommendation. We will define future changes as follows. Types of content changes:

- Type 1: Broken links (Level 1 – fixed immediately) and spelling errors/typos detected by scanning tools
- Type 2: Broken links (Level 2 – assistance of third party required) and all other content changes

Type 2 content changes will be logged, tracked, and documented in Trello. Each Trello card will include a record of approval by appropriate TCDD staff and a checklist to ensure content is appropriate for the target audience. Also, staff will determine if MIS Sciences and/or a CMS plug-in can log content changes. Regarding Type 1 content changes, Level 1 broken links will be logged only (tracking and documentation are not necessary) and spelling errors/typos will not be logged.

Responsible Party: Communications Director
Implementation Date: June 30, 2017

Finding 2 – MODERATE – **Website Access Administration:** TCDD does not have standardized processes to administer user access rights to the website. The administrative user account "tcddwebadmin" used by the former Webmaster is still active and utilized by both the Communications Director and the current Webmaster. All Council members and TCDD staff utilized the same, shared user ID and password to access the Council website, which contains the Council roster with names, addresses and phone numbers. Additionally, user access requests and their approval are not tracked and documented.

Recommendation: TCDD should implement access administration procedures including the documented approval of user access permissions, the assignment of unique user IDs to each TCDD employee and Council member who requires access, the periodic review of user access rights for all users, and the deactivation of user ID's when an employee or Council member separates from the agency.

TCDD Management Response: Management agrees with this finding and recommendation. The "tcddwebadmin" account has been deleted. All Council and staff members will be assigned a unique user ID to access the Council site. Access to the CMS and to the Council site will be reviewed for approval and documented in an access log. When staff or Council members leave TCDD, their account will be deleted. The access log will be reviewed on a quarterly basis to ensure only current members have access to the CMS and/or Council site.

Responsible Party: Communications Director
Implementation Date: September 30, 2016

Finding 3 – MODERATE – **Software Updates and Testing:** TCDD does not have a process in place to log, test and approve software updates and/or patches prior to installation. TCDD and their website host, MIS Sciences Corporation, are in the process of creating a testing environment which will be used to test software updates and patches prior to applying them to the live website. Currently, TCDD staff only apply updates to website plugins currently in use. Any major updates or plugin installations will be evaluated when the test environment is complete and available for use. We identified a total of 107 plugin updates for the period of October 1, 2014 through March 31, 2016.

Recommendation: TCDD should continue to develop a separate test environment to pilot software updates and patches prior to publishing them to the live website. TCDD should also

develop a process to document the testing, review and approval of all patches and software updates in the test environment. The documentation could be maintained in a centralized repository such as Trello. Alternatively, TCDD should investigate whether their web hosting provider has tools available to assist the agency in tracking and documenting the software update and patch testing process.

TCDD Management Response: Management agrees with this finding and recommendation. A test environment will be created so plug-in and theme updates can be thoroughly tested prior to installation on the agency's websites. The testing, review, and approval of plug-in and theme updates will be documented in Trello. Also, staff will determine if MIS Sciences and/or a Content Management System plug-in can track updates.

Responsible Party: Communications Director
Implementation Date: December 30, 2016

Finding 4 - LOW - Informal Review of Links to Third-Party Sites: Review and approval of links to third-party sites posted on the TCDD website is not consistently documented. The designated Content Approver, according to TCDD's authority matrix, and the Communications Director review all links to ensure the content on the linked website is relevant and appropriate. The Communications Director includes blog post related links in the Blog Post Worksheet document evidencing his review of the links for appropriateness. However, the review is not consistently documented for all third-party links. In addition, there is no tracking and periodic monitoring of third-party links to ensure that the content remains relevant and appropriate.

Recommendation: TCDD should document the review and approval of all external links prior to posting them to TCDD's website. Other personnel within TCDD should provide the Communications Director with a request in a written or email format that can be reviewed and approved. The Communication Director should review for appropriateness and approve, or receive approval from appropriate levels of TCDD management, for all third party links being posted on the website. The review and approval should be documented using Trello cards or another separate, centralized system.

TCDD Management Response: Management agrees with this finding and recommendation. Requests to post third party links will be submitted via email to the Communications Director. Requests can be submitted (A) by third parties via email or (B) by TCDD staff via email or as part of a proposed new piece of content (e.g., a new blog post). The Communications Director will review all links for appropriateness, accessibility, and relevance to the accompanying content, and other members of the management team will be consulted when necessary. The review and approval of all requests to post third party links will be documented in Trello.

Responsible Party: Communications Director
Implementation Date: March 31, 2017

Finding 5 - LOW - Lack of Review over Accessibility Testing: TCDD does not have a process to document the review over website content for accessibility performed by the Webmaster. It is the Webmaster's responsibility to ensure that all content posted on the website is accessible to screen readers. This includes the HTML or text on the website, the print version of blog posts, and any graphics posted to the website. The Webmaster uses an online tester called WebAIM Color Contrast Checker to ensure there is sufficient color contrast between the text and the background. The Webmaster verifies that the HTML is marked up properly to ensure screen readers can process the text and ensures that the HTML is compatible with different browsers.

TCDD does not have a process in place to verify that proper testing and review were performed by the Webmaster.

Recommendation: TCDD should standardize procedures to a document the performance of accessibility testing of website content. The agency should also implement procedures to review and approve of accessibility testing prior to deploying content changes to TCDD's website. The Communications Director should review and approve the accessibility testing performed by the Webmaster prior to the new content being posted on the website. The review and approval should be documented using Trello cards or the Communications Director's sign off on the testing support.

TCDD Management Response: Management agrees with this finding and recommendation. A policy will be developed that details the accessibility testing performed on new content prior to posting on the website. The policy will address testing of HTML, PDFs, and images. The Communications Director's review and approval of the relevant accessibility testing reports will be documented in Trello.

Responsible Party: Communications Director
Implementation Date: December 30, 2016

Finding 6 - LOW - Compliance Monitoring of Website Administration Contract: TCDD does not formally monitor MIS Sciences Corporation to ensure the vendor is in compliance with the service-level and performance terms in their contract. TCDD does not receive periodic reports from the vendor to ensure the vendor is providing services within the prescribed parameters of their contract, such as uptime, backups, and security/threat prevention and analysis. TCDD also does not review the SSAE 16 report for MIS Services Corporation's datacenter to ensure that the vendor is in compliance with contract terms and conditions.

The following services are currently not being performed by MIS:

o **Reporting Web Statistics**: MIS Sciences Corporation does not provide TCDD with periodic reports of website statistics as required in their contract. Website statistical analysis is performed in-house by TCDD staff using Google Analytics.

o **Hosting of disabilitytx.org**: The contract requires MIS Sciences Corporation to host, at no additional cost, a website with the URL of disabilitytx.org. TCDD currently pays another website hosting vendor to host the disabilitytx.org website, and intends to move the hosting to MIS in the future.

o **Site Accessibility Analysis**: MIS Sciences Corporation does not review and provide TCDD feedback of content accessibility. Accessibility analysis and testing is currently performed in-house by TCDD staff.

Recommendation: TCDD should require MIS Sciences Corporation to provide them with regular reports to demonstrate compliance with their contract terms. These reports should include website availability reports, backup space, security reports from MIS to ensure that all services included in the contract are being provided. TCDD should maintain evidence of receipt and review of these reports. Additionally, TCDD should ensure that MIS provides all services required by the contract. The services that MIS Sciences Corporation provides that are duplicative of procedures already in place at TCDD could be used to validate the work performed by TCDD staff. Alternatively, TCDD staff could utilize their resources to complete other tasks and duties. Any services that are unnecessary or better performed by TCDD staff should be considered

through the contract renewal process to be removed from the contract with an opportunity to negotiate a reduction in fees for services.

TCDD Management Response: Management agrees with this finding and recommendation. MIS Sciences will be directed to provide reports pertaining to website availability, backup space, and security on a regular basis. The MIS Sciences SSAE 16 report will be reviewed annually. The disabilitytx.org website will be transferred to MIS Sciences to host. Staff will determine if the web statistics and site accessibility analysis MIS is required to provide are useful to the agency and, if not, staff will determine if MIS can provide alternative services or decrease the amount of the contract. The receipt of reports and review of the contract and the services performed will be documented in Trello.

Responsible Party: Communications Director
Implementation Date: September 30, 2016

Objective B: Effectiveness of Controls

Ensure that selected controls in the Website Maintenance processes are operating efficiently, effectively and resulting in accurate information.

1. **Procedures Performed:** We tested 68 content changes made during the scope period of October 1, 2014 through March 31, 2016 and verified the following:

   - The content change was reviewed and approved prior to posting.
   - The content change was logged and monitored.
   - The content change was reviewed to ensure accessibility for screen readers.
   - The posted content change followed the style standards and guidelines

   Results: We determined that content changes were not consistently logged, monitored, and reviewed. Six changes lacked supporting documentation, 32 lacked evidence of the Communication Director's approval of the content change, and 32 lacked evidence of review for compliance with the TCDD style guide.

Finding 1 – MODERATE – Tracking Content Changes

2. **Procedures Performed:** We obtained all reports and board materials posted during the scope period of October 1, 2014 through March 31, 2016 and verified the reports and board materials were posted timely and accurately.

   Results: No findings identified.

3. **Procedures Performed:** We selected all broken links to third-party information logged in Trello that occurred since January 2016, after the new monitoring process was implemented and verified the following:

   - Issues with third party links were identified by the system.
   - Issues with third party links were appropriately addressed and resolved

   Results: No findings identified.

4. **Procedures Performed:** We reviewed the MIS website availability report for the period of May 19, 2015 through March 31, 2016 and verified the following:

    - Website availability indicators are monitored
    - Downtime is resolved

    Results: No findings identified.

5. **Procedures Performed:** We reviewed the web hosting contract with the MIS Sciences Corporation and verified the following:

    - MIS performed all services as described in the contract
    - TCDD reviewed MIS SSAE 16 reports

    Results: We determined that MIS did not provide web statistics, hosting of disabilitytx.org and site accessibility. MIS does not have SSAE 16 reports. TCDD did not review SSAE 16 reports for MIS's datacenter.

    Finding 6 – LOW – Compliance Monitoring of Website Administration Contract

APPENDIX

The appendix defines the approach and classifications utilized by Internal Audit to assess the residual risk of the area under review, the priority of the findings identified, and the overall assessment of the procedures performed.

REPORT RATINGS

The report rating encompasses the entire scope of the engagement and expresses the aggregate impact of the exceptions identified during our test work on one or more of the following objectives:

- Operating or program objectives and goals conform with those of the agency
- Agency objectives and goals are being met
- The activity under review is functioning in a manner which ensures:

  - Reliability and integrity of financial and operational information
  - Effectiveness and efficiency of operations and programs
  - Safeguarding of assets
  - Compliance with laws, regulations, policies, procedures and contracts

The following ratings are used to articulate the overall magnitude of the impact on the established criteria:

Strong	The area under review meets the expected level. No high risk rated findings and only a few moderate or low findings were identified.
Satisfactory	The area under review does not consistently meet the expected level. Several findings were identified and require routine efforts to correct, but do not significantly impair the control environment.
Unsatisfactory	The area under review is weak and frequently falls below expected levels. Numerous findings were identified that require substantial effort to correct.

RISK RATINGS

Residual risk is the risk derived from the environment after considering the mitigating effect of internal controls. The area under audit has been assessed from a residual risk level utilizing the following risk management classification system.

High	High risk findings have qualitative factors that include, but are not limited to:

- Events that threaten the agency's achievement of strategic objectives or continued existence
- Impact of the finding could be felt outside of the agency or beyond a single function or department

- Potential material impact to operations or the agency's finances
- Remediation requires significant involvement from senior agency management

Moderate	Moderate risk findings have qualitative factors that include, but are not limited to:

- Events that could threaten financial or operational objectives of the agency
- Impact could be felt outside of the agency or across more than one function of the agency
- Noticeable and possibly material impact to the operations or finances of the agency

- Remediation efforts that will require the direct involvement of functional leader(s)
- May require senior agency management to be updated

Low	Low risk findings have qualitative factors that include, but are not limited to:

- Events that do not directly threaten the agency's strategic priorities
- Impact is limited to a single function within the agency

- Minimal financial or operational impact to the organization
- Require functional leader(s) to be kept updated, or have other controls that help to mitigate the related risk

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